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12 Attorneys For Defendant KPMG LLP

13 UNITED STATES DISTRICT COURT

14 CENTRAL DISTRICT OF CALIFORNIA

15 IN RE NEW CENTURY

16 } Consolid. Case No. 2:07-cv-00931-DDP  
(FMOx)

17 } Assigned to: Hon. Dean D. Pregerson

18 } **DECLARATION OF JODI E. LOPEZ**  
19 } **IN SUPPORT OF DEFENDANT**  
20 } **KPMG LLP'S MOTION FOR**  
21 } **SUMMARY JUDGMENT OR, IN**  
22 } **THE ALTERNATIVE, SUMMARY**  
23 } **ADJUDICATION**

24 } [Filed concurrently with Notice of Motion  
25 } and Motion for Summary Judgment or, In  
26 } the Alternative, Summary Adjudication;  
27 } [Proposed] Statement of Uncontested  
Facts and Conclusions of Law;  
} [Proposed] Order; [Proposed] Judgment]

28 } Date: March 29, 2010  
} Time: 10:00 a.m.  
} Place: Courtroom 3

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1                   **DECLARATION OF JODI E. LOPEZ**

2                   I, Jodi E. Lopez, declare as follows:

3                   1. I am an attorney licensed and admitted to practice law in the courts  
 4 of the State of California, and am an associate at the law firm of Sidley Austin LLP,  
 5 counsel of record to Defendant KPMG LLP (“KPMG”) in the above-captioned action.  
 6 I have personal knowledge of the facts stated herein, and, if called upon to do so, I  
 7 could and would testify competently to each of them. I submit this declaration in  
 8 support of KPMG’s Motion For Summary Judgment, Or In The Alternative, Summary  
 9 Adjudication.

10                  2. Attached hereto as Exhibit A is a true and correct copy of a press  
 11 release New Century Financial Corporation (“New Century”) issued on February 7,  
 12 2007 entitled “New Century Financial Corporation To Restate Financial Statements  
 13 For The Quarters Ended March 31, June 30 and September 30, 2006.”

14                  3. Attached hereto as Exhibit B is a true and correct copy of a press  
 15 release New Century issued on March 1, 2007 entitled “New Century Financial  
 16 Corporation to File Form 12b-25 With the SEC.”

17                  4. Attached hereto as Exhibit C is a true and correct copy of a Form  
 18 12b-25, Notification of Late Filing, which New Century filed with the United States  
 19 Securities and Exchange Commission (“SEC”) on March 2, 2007.

20                  5. Attached hereto as Exhibit D is a true and correct copy of a Schedule 13D/A, which New Century filed with the SEC on March 8, 2007.

21                  6. Attached hereto as Exhibit E is a true and correct copy of a press  
 22 release New Century issued on March 8, 2007 entitled “New Century Financial  
 23 Corporation Provides Update on Production, Financing and Other Matters.”

24                  7. Attached hereto as Exhibit F is a true and correct copy of a Form  
 25 8-K, which New Century filed with the SEC on March 12, 2007.

8. Attached hereto as Exhibit G is a true and correct copy of a Form 8-K, which New Century filed with the SEC on March 13, 2007.

9. Attached hereto as Exhibit H is a true and correct copy of a press release New Century issued on March 13, 2007 entitled "NYSE Suspends Trading New Century Financial Corporation Securities."

10. Attached hereto as Exhibit I is a true and correct copy of a Form 8-K, which New Century filed with the SEC on May 24, 2007.

11. Attached hereto as Exhibit J is a true and correct copy of a complaint filed by the SEC on December 7, 2009 in the United States District Court, Central District of California against Brad A. Morrice, Patti M. Dodge, and David N. Kenneally, for violations of the federal securities laws (Case No. SACV-09-01426).

12. Attached hereto as Exhibit K is a true and correct copy of a press release the SEC issued on December 7, 2009 entitled "SEC Charges Former Officers of Subprime Lender New Century With Fraud."

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct. Executed on January 13, 2010 at Los Angeles, California.

/s/ Jodi E. Lopez